1508/1560

OBSERVATIONS

ON A

PAMPHLET

ENTITLED, THE

Speech of the Right Hon. John Beresford,

ON HIS MOVING

THE SIXTH ARTICLE

OF THE

UNION.

BY A FRIEND OF THE SPEAKER'S.

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BRITISH MUSEUM
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TO THE

AUTHOR OF A PAMPHLET,

ENTITLED, THE

Speech of the Right Hon. John Beresford,

&c. &c. &c.

YOU avow your intention to follow the Speaker minutely through his detail; and I ſhould readily imitate your example, but it would be an unneceſſary waſte of time: beſides I am anxious to haſten to the material point, on which you reſt your difference of opinion.

You ſay "that the article which you propoſed relative to commerce, is formed on the principles of the commercial treaty in 1785 *." "That it is a more advantageous ſyſtem than that which was deſired by thoſe propoſitions, and much more ſo than that which was intended by the bill †;" and "that it is in every reſpect more advantageous, and that the manufactures of this country are not likely to ſuffer more from it, than from the propoſitions of 1785 §."

 Such

* P. 1. † P. 3. § P. 23.

Such are your aſſertions; and the Speaker has ſtated, that he framed the propoſitions of 1785, and that he ſhould have been aſhamed to have propoſed them if they had contained ſo little benefit, and ſo much injury to this country, as thoſe you offer in this ſixth article of Union. Iſſue, therefore, is joined between you on this fact; and I will proceed to examine your proofs and his.

He has ſaid, that the principle of the propoſitions of 1785, was to reduce the duties on import of articles of growth, product or manufacture from one kingdom to the other, where they were higher in one than the other, to the amount payable in the other; and that as our duties were almoſt univerſally lower, every protection given by duty to our manufactures would have remained under them: but the preſent terms declare, that every duty exiſting in Ireland on the import of Britiſh manufacture, is either to be reduced immediately to 10 per cent. or totally to ceaſe.

Theſe are his expreſſions, as quoted by yourſelf; and I applaud your candour, when you cloſe the quotation by acknowledging, "*all this is very true* §." It is a fair and liberal admiſſion of an undeniable truth; an admiſſion, however, by which all your poſitions fall to the ground: they become ſelf confuted; for when you agree that the duties in Ireland were not to be lowered or removed by the Speaker's propoſition, and are all to be immediately reduced or totally removed by yours; it is clear to demonſtration, 1ſt, that the principles on which each ſyſtem is founded, are not the ſame, but diametrically oppoſite; 2dly, that your ſyſtem does not give greater, nor as great benefits; and

3dly,

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3dly, that the manufactures of this country are not only likely to ſuffer more from it, but that ſuch of them as depend on the protection of the duties which you reduce or annihilate, muſt be ruined.

I will, however, conſider it more minutely; it is a compliment due to the pains you have taken.

The Speaker ſaid your ſyſtem lowers all the duties which are above 10 per cent. to 10 per cent. on all articles which it allows duties to continue on, and removes all the others entirely; that the propoſitions paſſed in 1785 reduced none, and preſerved all. *This you acknowledge.*

He ſaid alſo, that he did then take care to preſerve for the manufactures of Ireland ſuch protection as the exiſting duties then gave them; and that your propoſition takes away, or reduces all the exiſting duties—and you *acknowledge this too*;—where then is the ſimilarity of principle or effect, unleſs diametrical oppoſition conſtitutes ſimilarity?

The Speaker ſtated, that his propoſitions in 1785 provided for an effectual preference in each kingdom, againſt the import of ſimilar articles from foreign ſtates; and that yours are totally ſilent in that reſpect. *This you alſo acknowledge*; and you add in the way of juſtification, "that in the treaty of 1785, where two diſtinct kingdoms were ſettling a commercial intercourſe, it was very proper to enter into ſuch an arrangement; but in the preſent caſe, where the two kingdoms are about to unite and become one kingdom, with one parliament, compoſed of the repreſentatives of both countries, ſuch a propoſition would be ridiculous

ridiculous *." Every other arrangement then, which you have propoſed, muſt be ridiculous alſo on the ſame footing; or you ſhould have ſhewn, wherein this differs from them ſo as ſingly to deſerve that epithet. You allow it was proper, when Ireland preſerved her parliament, to inſiſt on an arrangement, to protect her great ſtaple in the Britiſh market; but when ſhe is to give up her parliament, or if you like the phraſe better, when it is to be extinguiſhed in the Britiſh, you ſay, ſhe would be ridiculous in deſiring to bind that new parliament to act by her, as her own took care to act in the treaty of 1785. If it be ridiculous to ſtipulate, that the united parliament ſhall continue to protect the Iriſh ſtaple againſt the interference of foreign linens, is it not full as ridiculous to covenant, that the ſame parliament ſhall continue to protect Iriſh manufactures in any inſtance? Your reaſoning is uncommon, "ſuch a condition for preference againſt ſimilar foreign manufacture would be, to have a reſolution of the preſent parliament, that a future parliament ſhould protect us againſt foreign ſtates †." And why not? Is it wrong to have a ſtipulation made by the Iriſh parliament, before it ceaſes to exiſt, that the united parliament, to whom it is going to commit the care of Iriſh affairs, ſhall protect the ſtaple trade of Ireland againſt the interference of foreign fabrics? on the contrary, this duty is the more incumbent, becauſe the compact for Britain's encouraging that ſtaple, was made between the two parliaments; and it is the bounden duty of the Iriſh parliament, to ſecure it by expreſs covenant, before it ſurrenders its exiſtence, and ceaſes to be the guardian of Iriſh intereſt and Iriſh proſperity.

You

* Page 15. † Page 15.

You aſſign a further reaſon equally untenable, " that when the Union is completed, there will be no diſtinction of markets; the markets of London, Briſtol, York, will be as much the markets of Ireland as thoſe of Dublin, Cork, Waterford; and to ſtipulate that Ireland ſhould have a preference in *her own* markets, would be ridiculous."† Pray would it be ridiculous for her to ſtipulate that her own markets, as you call them, ſhould continue to her as heretofore, when you muſt acknowledge it will be totally at the diſcretion of a Parliament ſhe cannot call her own, whe therthey ſhall be preſerved? It is not many years ſince very ſerious ſymptoms appeared in the Britiſh Parliament, of a wiſh to leſſen the preference which our linen enjoyed in common with the Britiſh. It was in 1774; The table was loaded with petitions from all the woollen trade, the cotton, the hardware, &c. ſtating the injuries they ſuſtained from that preference, and Mr. Glover argued at the bar, in a very celebrated ſpeech, on behalf of the Hamburgh merchants againſt it. It ſurely is wiſe to learn a leſſon from that attempt, and to ſuppoſe that what has been, may be again.

You ſay, the Engliſh towns will be *your own* markets after the Union, equally as the city of Dublin or Cork; but do you think, or can you ſuppoſe, that the paſſing a law will deſtroy the Iriſh channel and identify markets, intereſts, countries and cuſtomers, ſo as to counteract the diſtinctneſs which nature has placed between the kingdoms in interpoſing the boundary of a ſea? it is too ridiculous and I may well retort the expreſſion.

You go on to tell us " the ſecuring ſuch a preference by expreſs ſtipulation is unneceſſary, becauſe we are by your

† Page 19.

your reſolution to be entitled to the ſame privileges, are to be on the ſame footing as to encouragement and bounties, and generally in reſpect of trade and navigation as Gt. Britain. Every preference therefore, which ſhe gives herſelf over foreign ſtates, we muſt enjoy."† But ſuppoſe ſhe does not chooſe to give herſelf the preference in linen, which is not her ſtaple, will her not chooſing it, be an infringement of your reſolution? Will your reſolution prevent her? or will not both kingdoms be on the ſame footing equally, by a general removal or by a general reduction, as by a general continuance of duties or bounties? This reſolution therefore is clearly no ſubſtitute for the preference you omit to ſecure. The united Parliament may decline to continue the bounties in both kingdoms on export of linen; it may give full drawback of all duties on foreign linen; it may leſſen their duties on import, and you cannot ſay it would be guilty of a breach of your reſolution, yet any one of theſe acts might prove injurious to our linen trade.

But if the ſame Parliament be bound down by treaty, to maintain an effectual preference for us, theſe changes would be impracticable; and you will ſurely not continue to ſay, it would be ridiculous for an expiring Legiſlature to make the ſtipulation, where you allow it was wiſe in a continuing one to do it. If you don't deny that your favourite ſyſtem of a Union does away the compact which exiſts for the effectual encouragement of our linen trade, by annihilating one of the contracting parties, you muſt allow it is ridiculous and unjuſt not to ſubſtitute ſome ſecurity, ſome terms, ſome ſtipulations in the place of that compact.

The

† Page 15.

The Speaker mentioned another difference between the two ſyſtems, that the one of 1785 left to Ireland the entire regulation of duties on her own import of raw materials from foreign countries, ſuch as Iron and Silk, &c. and that the preſent one deſtroys that power in deſtroying the Parliament, and makes no proviſion for the continuance of the low duties which now exiſt on thoſe articles, and which the infant ſtate of the manufacture of iron-ware, and the declining ſtate of the ſilk buſineſs in Ireland, require. On this your obſervation is mere aſſertion, " that as your ſyſtem does not affect foreign trade, the duty on foreign iron *will* remain as it now ſtands, and raw ſilk not being a growth or product of Britain, *will* ſtand at the preſent duties,"† that is, as long only as the united Parliament ſhall chooſe. You admit the poſition, that they ought to continue, by ſaying that they *will*, yet you omit all ſecurity for it—you acknowledge that the intereſts of Britain and Ireland are diſtinct in reſpect to iron, the former deeming bar-iron a manufacture and laying 3l. a ton duty on it to protect her own iron-works, while Ireland conſiders it as a raw material and her manufacture will not allow her to load it with more than 12s. 6d. a ton. You are aware that under your article Britiſh iron will come in freed of that 12s. 6d. and I give you credit for not relying on it as a benefit. We always had it in our power to remove that duty if we choſe, but it was thought expedient to retain it as a ſmall protection towards eſtabliſhing iron-works here, and as a means of encouraging a direct intercourſe of trade with the Northern ſtates; but now farewell to both and to all hope of Iron-works within the kingdom.

† Page 16.

He alſo ſtated the diſadvantage of your perpetuating the duties on hops, coals, and ſalt, which you have acknowledged, and declared your intention to do away.

So far then the propoſitions of 1785 evidently had the advantage of yours; to recapitulate them,

1ſt, They retained all the protecting duties which then exiſted—yours reduce or remove all.

2d, They ſecured a preference to Iriſh manufactures in the Britiſh markets over thoſe from foreign ſtates, yours ſecure none.

3, They reſerved to Ireland the power of regulating the duties on import of raw materials from foreign ſtates—yours reſerve none.

4, They gave a power of lowering or removing all duties on hops, coals and ſalt—yours make the exiſting duties on them perpetual and irrevocable.

Let us now ſee what advantage you attribute to yours which they did not contain.

The firſt you ſtate is *a ſhare in foreign treaties.* But the Speaker has clearly ſhewn in his ſpeech of the 17th March, that ſuch a ſhare was and is the acknowledged right of Ireland already.

You next ſtate, "that all duties on foreign imported goods, are to be drawn back on export from Britain, and that this is highly advantageous to Ireland, who exports little foreign goods to Britain, while ſhe receives her ſupply of

of them almoſt totally through Britain." † You may call this advantageous to Ireland if you pleaſe, I won't diſpute any thing being ſo, which promotes intercourſe; but you muſt allow it will be ſtill more advantageous to Britain, who thereby ſecures the carrying trade and diſcourages all direct communication between Ireland and the foreign countries, into which Ireland might happen to ſend ſomething towards paying for the foreign goods, and thereby open new markets. When you mention it as a benefit "that the duties are thereby advanced by the Britiſh merchant for his correſpondent in Ireland," you ought to mention alſo, that he charges his correſpondent with profit on that advance, as well as on his capital employed in the purchaſe, far above legal intereſt; and it is neither a benefit nor an obligation to him. But you forget the ſecond reſolution of 1785, *that all duties originally paid on importation into either country ſhould be fully drawn back on exportation to the other.* So that be the benefit great or ſmall, it was equally ſecured by the ſyſtem of 1785.

You object to the third and ſixth reſolution of that ſyſtem, becauſe they go only to imports, not adverting to import, being their only object; and when you come to the ſeventh, you acknowledge it goes to export; *ſo that no prohibition or new or additional duty ſhould be thereafter impoſed in either kingdom on the exportation of any articles of native growth, produce or manufacture of the other*; and you aſſume a ſuperior merit to your own, becauſe his only prevented new prohibitions, and yours removed all. We will inveſtigate the extent of this aſſumed merit: you ſurely know, that no prohibitions exiſted at the time on coals, rock ſalt, hops, bark, tin; and therefore the ſyſtem of 1785

† Page 11.

1785 ſecured the export of thoſe commodities for Ireland equally as yours. What then are the mighty articles which you have found out, to reſt the ſuperiority you aſſume upon? Hare's wool, rabbit's wool, tobacco-pipe clay and fullers earth, (which I doubt), and wool.† I will admit them, and they are not worth mentioning, except the laſt. The Speaker allowed the liberality of the offer of wool, though he could not ſee its beneficial conſequences, neither can I.

I will ſtate the matter as to it, in a clear point of view.—Britain exports no wool, neither does Ireland except to Britain; they each work up all they have, and Ireland imports woollen goods from Britain only, and to a large and encreaſing extent; of courſe it follows, that if this article of the Union ſhould prove operative, Ireland muſt import as much leſs Britiſh woollen goods, as the Britiſh wool ſhe ſhall import could be wrought into. Before therefore we can ſay it will be operative, you ſhould be ready to ſtate what ſpecies of woollen fabrics we are to encreaſe, and England is to decreaſe in. Beſides, before you can call on us to give you credit for its advantage, you ſhould ſhow, that we can import raw wool at as low a freight as we can the manufacture, which is impoſſible; and to prove its general utility, you ſhould have perſuaded the landed intereſt in our ſheep countries, that lowering the price of wool will be an encouragement to them, to encreaſe the breed of ſheep; and you ſhould convince the manufacturers, if it ſhould prove the reverſe of ſuch encouragement, that cauſing them to depend on import for the raw material, will give ſteadineſs and ſecurity to their buſineſs; and you ſhould alſo ſatisfy the ſheep farmer, why you encourage agriculture, by prohibiting the import of corn, and how you can encourage ſheep farming, by allowing the import of wool.

When

† Page 7.

When you ſtate from the evidence of a Norwich manufacturer in 1785, that Iriſh woollen yarn was 12½ per cent cheaper there than Britiſh yarn, you ſurely do not mean to infer from thence, that Britiſh wool is therefore cheaper than Iriſh; and why do you omit to explain, that the yarn he ſpoke of, was worſted, not what we call woollen, and that our great deficiency in ſupplying our own conſumption, is in the woollen, not the worſted goods? Beſides the price in 1785 is not a teſt of the price in 1800; on the contrary, Iriſh yarn is as dear as Engliſh now—its export in 1785 was in value 142,000l. and in 1799, 7,800l. only; but you tell us gravely, that a great benefit of our liberty to import the Britiſh wool, will be that, we may become ſpinners for England. Your words are, "If then, we get nothing by it, but the ſpinning of wool, we ſhould be conſiderable gainers, the value of yarn being one third of the value of the manufacture."* Pray, what proportion does the value of the wool bear to the value of the yarn, for we ſhould gain nothing there, the wool being Britiſh? Again, "Can any man doubt, but that we ſhould gain exceedingly by that branch of the manufacture, if we carried it no further?" And are you ſerious, when you recommend the Union to us, by the great benefits of this propoſition, and then ſtate them to be, the allowing us to become ſpinners of wool for England? †

I have gone through all the articles, in which you even pretend to your propoſitions giving more advantage ot Ireland

* Page 7.

† It appears however, by the petition of the merchants, manufacturers, and wool-dealers of Norwich, preſented to the Britiſh Houſe, ſince theſe obſervations were written, that they are not anxious to get our yarn by this offer of the Britiſh wool, or to allow us to ſpin it for them, for they ſtate, "that to permit the wool of Great Britain to be exported to Ireland, would be injurious to the trade and manufacture of the City and County of Norwich."

Ireland than thoſe of 1785; and they are all reduced to the ſingle offer of wool, which at beſt is doubtful, as to its effects. I have ſtated many points, in which thoſe propoſed by the Speaker, were far more beneficial, though the ſingle one of continuing the duties, that protect our manufactures, would be ſufficient to counterbalance all you have alledged or can alledge, even could you prove them all; and therefore I may ſay without preſumption, that on this full compariſon of the two ſyſtems, the Speaker was juſtified in declaring, as I have already mentioned, *that he ſhould be aſhamed to have propoſed the reſolutions of* 1785, *if they contained ſo little benefit, and ſo much injury to Ireland, as thoſe you have offered.*

I could follow him and you through the long detail of about 70 articles, in which your's lower or remove exiſting protections to the the Iriſh manufacturer, and thoſe of the Speaker's in 1785, neither reduced nor removed any; —but it is needleſs, you admit the fact. I will therefore advert to thoſe only, which you have obſerved upon particularly.

The firſt is, *Wrought Copper*, the extent of which, you and he ſeem, both unacquainted with. It's export from Britain, laſt year to Ireland, was 23,281*l.* in value, and only 24,090l. to all Europe, including Guernſey, Jerſey and Man, and not including Portugal, which is joined in the account with Madeira. The Iriſh market therefore, is not a deſpicable one, and any diminution of the rate of duty muſt tend ſtill more to make Ireland reſort to Britain, for the manufacture, and fabricate leſs of it at home.

On

On *Silk-ſtockings*, your argument to the hoſiers is curious. The exiſting duty, you tell them, is ſo high, that very few are legally imported. The revenue officers and revenue regulations are unequal to the taſk of preventing their being ſmuggled, and therefore in compliment to their incompetency or inability, be ſo good, gentleman hoſiers, as to let us ſacrifice your manufacture.

In regard to *Linſeed-oil*, which is materially connected with the linen manufacture, in it's connection with the growth of flax, you ſay, the advantage of the duty on it from Britain, in time of peace, is trifling, becauſe the great import is then from foreign ports; but you paſs over times of war, like the preſent, in ſilence; times, when the duty operates three parts in four on Britiſh, and when the encouragement of Iriſh ſeed is moſt material, from the encreaſed price of foreign ſeed by the war. Look at No. 2 and 3, ſigned by Mr. Robert Marſhall, and you will find the whole import of Linſeed-oil, on an average of 3 years to March, 1799, was 4,645*l.* in value from Great Britain, and only 1,435 from all the reſt of the world.

The next article is *Beer*, and the reſult of your detail is, that the duty on 32 gallons of beer imported is, 7s. 1½d, and that the preſent incumbrance, by malt and hop duties on 32 gallons of Iriſh beer, is 4s. 6d. ſo that your propoſition removes a protection, which now exiſts, for the Iriſh brewery of 2s. 7½d. the barrel, or 1d. per gallon. I take your own figures and calculations; you ſtate, that this protection has been riſing to its preſent amount, from 1795 to 1799, and the Speaker confirms it, by ſhewing that the import of beer decreaſed on an average of the ſame period one half, compared with the average

of

of the 4 preceding years, and in the laſt year, 1799, was not more than one half of the laſt average ;† Yet your ſyſtem removes this protection, in the very moment of its operating with increaſing ſucceſs, and you ſay the removal is advantageous to Ireland.

I now go to the *Sugars*; you have detailed minutely the whole hiſtory of their duties; and I reſt with perfect confidence on its accuracy. It ſhews that from the reſtoration to 1780, the Iriſh duty on refined ſugar imported, was, 12s. 4d. per cwt weight, and on raw ſugar, 1s. 8d. per do. That the Britiſh legiſlature, had in all their arrangement of duties, bounties and drawbacks, through more than a century paſt, deemed 2 cwt of raw to be uſed in making 1 cwt of refined; a proportion, which you ſtate to be therefore the juſt and fair one, for calculating duties, and according to which the duty on 1 cwt. of refined

being - - - - - -	12s.	4d.
And on 2 cwt. of raw, at 1s. 8d. - - -	3	4
There remained a protection for the Iriſh refiners of	9	0

a protection which they had been for above a century in the undiſturbed enjoyment of.

In 1780, the direct import from the Colonies was offered to us, on condition of equal duties with Great Britain, on import from thence, but without any ſtipulation, as to duties on import from Great Britain, either of raw or refined ſugar; and we might then or at any time ſince, have lowered or raiſed the duty, on import of every ſpecies from Britain,

† Average annual of 4 years, to 1795. 98,986, Barrels.
of 4 years to 1799. 50,504, do.
Import of year to March, 1799. 25,178, do.

Britain, to any amount whatever, without affecting in the leaſt our-right to the direct import from the Colonies; but we could not have enjoyed any benefit from that right, if we had not ſubjected the indirect import through Britain, to the ſame duties which we were neceſſarily to impoſe on the Colonial import; and we therefore have uniformly followed the ſyſtem of doing ſo.

To have laid higher additional duties on the Britiſh refined ſugar, than were neceſſary to countervail our additional duties on the raw material, would not have been a gracious act, at the moment of her participating her Colonial trade with us, and therefore higher certainly ought not to have been impoſed; but this no way affected our old protection of 9s. which we had enjoyed for above a century, and which we had a fair right to continue, without being chargeable with the leaſt hoſtility to Britain, for ſo doing.

You ſay the protection is now reduced to 5s. 5d. and the evidence before the committee ſeemed to infer the ſame. I won't enter into the enquiry, becauſe be it what it may, your ſyſtem removes it totally and for ever; but I rather doubt the fact from your own ſtatement, for you repreſent the preſent duty on 1 cwt. of raw ſugar to be 18s. 11½d. and on 1 cwt. of refined 1l. 17s. 11d. which is exactly double the amount of the other, and of courſe a bare countervailing duty.

I will only add on the ſubject of ſugars, that in 1785 the old protection of 9s. excluſive of all countervailing duties, exiſted, and that the propoſitions of 1785 continued that protection; but your propoſitions declare it never ſhall exiſt, nay, that not even any protection ſhall remain, and

yet you ſay, they are more advantageous to the ſugar manufacturers than thoſe of 1785.

The *Silk buſineſs* comes next. It is certainly declining, and you ſtate clearly * the advantage which the Iriſh manufacturer has in the low duty on the import of the raw material; not however 55 per cent on the value, as you ſeem to ſay, but in the proportion of 55 to 100 in the duties only, which amounts to a very trifle in the value. But how can you defend the policy of lowering the duties on the import of ſilk goods, at the time you acknowledge the manufacture here is declining? or of omitting to ſecure a continuance of the advantage of the low duty on the raw material, when you extol it ſo highly? † The propoſitions of 1785 did not reduce the one, and preſerved a ſecurity for the continuance of the other.

Your laſt article is *Cotton*, and your argument on it is whimſical. You tell us the calico weaver will be benefited, by being allowed to make his web of Engliſh yarn and twiſt, becauſe they can be bought cheaper from England than they can be ſpun here; therefore, you ſay, admit them duty free, and deſtroy the Iriſh ſpinners and the Iriſh mills, to benefit the Iriſh weaver.

But, Engliſh calicoes underſell the Iriſh, therefore, admit Engliſh calicoes duty free to benefit the printer, and deſtroy the Iriſh weaver to benefit the Iriſh printer; that is, firſt demoliſh the ſpinner to enrich the weaver, then demoliſh the weaver (you don't ſtate whether before or after he is enriched) to make the printer's fortune; this your articles of Union will effect, and they are therefore highly advantageous to Ireland. Why don't you go on with the advantages, and

* Page 31. † Page 31.

and ſtate for whoſe benefit the printer is to be put down? You might in the ſame reaſoning run through the whole community, and demoliſh each claſs for ſome other's benefit, until at laſt you would leave only ſome one ſolitary conſumer to enjoy the bleſſings of the ingenious ſyſtem. I will not loſe time on ſuch an argument, the ſtatement of it is ſufficient.

But when you proceed, and aſk the queſtion, "whether the Cotton trade be advantageous to this country or otherwiſe, I can ſcarce believe that I read you truly. It is a queſtion, I won't call it a doubt, which for the firſt time in my life I have heard ſtarted now, upon the fatal meaſure of the Union coming into diſcuſſion. You ſtate, "that the Cottons conſumed annually in Ireland are in value

from 700,000 to - - -	800,000
Their coſt of labour is - - -	500,000
Remains, - - -	300,000
Deduct the value of the raw material, -	100,000
Profit, - -	200,0000

But the conſumer paying at the rate of 50 per cent, on 800,000, he pays 400,000 to give a profit of 200,000 to the manufactures, that is 200 per cent. on the profit."†

I have too good an opinion of your underſtanding to believe this argument is your own; however, as you have advanced it, let me aſk you, do you mean to ſay that the conſumer pays 400,000 over and above the 800,000 which you ſtate to be the value, and that the whole value paid by the conſumer is 1,200,000? ſurely not, no evidence juſtifies it, and

† Page 38.

and yet it muſt be ſo, if he pays as you ſay, 50 per cent. on 800,000.

You forget in the eſtimate of conſumption, that plain cottons are imported on a duty of 12½ per cent. to the value of 130,904 on an average of the laſt 3 years, and that much is made at home, I ſuppoſe at leaſt 100,000 worth, and that 85,000 worth of cotton yarn comes from England, therefore all this amount of above 300,000 is to be deducted out of the ſum, on which you calculate the conſumer pays 50 per cent. to the Iriſh manufacturers.

Again, it don't follow that becauſe the protecting duty which is ſtated at 50 per cent. (and it is ſtated to that amount on printed goods or very coarſe plain calicoes or muſlins only) prohibits competition from England, therefore there is no competition in Ireland to keep down the price, and that the Iriſh goods are, or can be raiſed upon the conſumer, up to that full amount. The contrary is not only ſtated in evidence to be the fact, but it neceſſarily muſt be ſo: for if the Iriſh manufacturer ſhould add to the price of his goods the full amount of the duty, he would bring them to a level with the Britiſh, as if there was no duty, the Britiſh would of courſe come in; and if they be better and cheaper, as they are ſaid to be, they would either beat him out of the market, or force him to lower his price. Beſides, if Cotton goods were to get ſuch a riſe, the conſumers could not be impoſed on long; other goods, ſuch as linen, woollens, ſilk, would ſupplant them, and occupy their place; but it is needleſs to argue further, for the value of 800,000, inſures competition, among our manufacturers.

I will

I will ſtate your figures in another point of view, to ſhew you the futility of all ſuch forced calculations.—The conſumer pays 50 per cent. on the value, or 266,666 on 533,333, making together the 800,000 you ſtate, that is 33⅓ inſtead of 200 per cent. on the whole value, or 38 per cent. on the profit which is 700,000, not 200,000. This is as well founded a ſtatement as your own, and yet both can't be right. But if your items be correct, the real ſtatement will ſtand thus:

The value of the cotton manufactures in Ireland is - - -	800,000
Deduct for the raw material - -	100,000
Profit to the nation - -	700,000

And can you aſk whether a manufacture be worth preſerving, which yields a clear annual profit of 700,000? in which the material bears ſo ſmall a proportion to the value as 1 in 8? and in which every 20s. worth of material imported, gives expenditure to 7l. worth of laborious Iriſh induſtry? I take your ſtatements, though I believe the raw material ought not to be rated at above 70,000 of the value.

If you want to know the importance of Cotton manufacture, look to its wonderful extent. Some nations don't uſe ſilk, others are unacquainted with linen, and many not converſant in the uſe of woollen; but there is no nation in the civilized globe that does not uſe cotton, it has the peculiar happineſs of being capable to be wrought into the warmeſt winter and the ſlighteſt ſummer wear, to anſwer equally in the hotteſt as in the coldeſt climates, to be applicable with advantage to almoſt every purpoſe of perſonal, table, or houſhold uſe and furniture, which ſilk, or woollens, and even linens can be applied to; but the conſideration which

ought

ought to weigh moſt is, that its conſumption is rapidly and univerſally encreaſing. I have heard that the import of cotton wool into Britain, amounted laſt year to about 20 million of pounds weight; its average value on three years import is returned by Mr. Irwine to be 2,400,000l. and will you ſay it is not advantageous to a country to retain ſuch a manufacture? or that it would not be political inſanity in Ireland to expel it, after having ſpent ſuch ſums of public money, as we have done ſucceſsfully, in eſtabliſhing it? Or that we ſhould not be idiots, to fall back in the commercial race, which all nations almoſt are running, to ſecure a ſhare in its benefits?

What we manufacture, even what we conſume, is a ſmall object to Britain with her 2,400,000l. worth of the raw material, compared to our 100,000, or rather 70,000; but it is a great and a vital one to us, and the ſyſtem muſt be ruinous to the preſent and the future proſperity of Ireland, which propoſes arrangements, that muſt ſhake it from its foundation, and in the end annihilate it.

There is a poſition you take much pains to eſtabliſh, that though the duties according to the propoſitions in 1785 were 10l. 10s. per cent. they were to have been by the bill of that year only 9l. 9s; that your propoſal being now 10l. it ſteers a middle courſe, half per cent. above the one, and as much below the other, and is therefore ½ per cent. better than the bill would have enacted, although it is ½ per cent worſe than the rate which the propoſitions would have eſtabliſhed. But what will you ſay when I remind you, that the Speaker's propoſitions mentioned no per centage whatever? Your poſition therefore, if founded, can extend no farther than to the unrated articles, which are few, but affects not ſugars, hops, ſalt, coals, beer, ſilk-

ſtockings,

ſtockings, hats; cotton, muſlins, callicoes, and all articles on which ſpecific duties were laid.

Neither did the bill enact any per centage duty as has been ſtated, but it propoſed *to reduce the duties in the higher country to an amount not exceeding the duties as they ſtood in the other on the 17th May 1782, ſo that where any article paid 10¼ per cent. on that day, it ſhould not pay leſs than 10¼ per cent. thereafter.* If you alledge that no article was ſubject at that day to 10¼ per cent. but that all the ad valorem duties were 9l. 9s. you muſt acknowledge, thoſe latter words in the bill are without meaning, and tend only to impoſe, that the clauſe muſt be conſtrued without them, and that it ſimply meant to have the duties reduced to an amount not exceeding what they ſtood at in the lower country on that day; but to what ſpecific amount, or how, or under what regulations, the bill was ſilent, and the whole was left open to future ſettlement by ſchedule. The real operative difference in duties between the bill and the propoſitions was, as to the day on which the exiſting duties in the lower country, ſhould be made the ſtandard of reduction in the other; and though you endeavour to ſhew it affected every ad valorem article, I will demonſtrate, it did not touch one of them, and could only be intended for the ſpecific duty on calico.

You ſtate the duties on unrated articles in 1782 to have been,

	£.	s.	d.
Exciſe,	5	0	0
Cuſtom,	5	0	0
	10	0	0
Out of which deducting from the cuſtom an allowance at the rate of 5 per cent.	0	5	0

And

And from the exciſe an allowance after the rate of 6 per cent. - - -	0	6	0
Making together, - -	0	11	0
There remained payable, - -	9	9	0
You add that between May 1782 and 25th December 1783, thoſe allowances were taken away leaving the duties, - - -	10	0	0
And an impoſt of 5 per cent. was laid on thoſe duties, - - -	0	10	0
† Making together, - -	10	10	0

How a gentleman of your known accuracy could let ſuch a ſtatement eſcape you is matter of aſtoniſhment to me. How you could have been ſo far deceived, as to believe, that between May, 1782, and December 1783, the impoſt of 5 per cent. was laid on the amount of the duties, when the ſtatute of 20 G. 3. c. 33. would have told you that it took place from the 20th June 1780, almoſt two years before 17th May 1782. Again, how you could ſtate that it was a fund to pay the linen export bounties till 1791, when thoſe bounties were transferred from it, and charged on the revenues at large on 25th March 1785. *

You cannot be ignorant of the allowances of 5 and 6 per cent. which you have deducted, that they were not given to

† Page 9.

* And be it further enacted that the ſaid ſeveral bounties ſhall be paid out of all or any of the monies ariſing from all or any of the duties granted this ſeſſion of Parliament in the hands of the collector of the port where ſuch goods ſhall be ſhipped for exportation; and if there ſhall not be money ſufficient in his hands, then out of ſuch monies as ſhall be in the hands of the collector of the port of Dublin, or ſuch other collector as the commiſſioners of the Revenue ſhall from time to time direct. 25 G. 3. c. 11.

to all importers generally, but to thoſe only who were ſtrictly wholeſale merchants, and ſold their goods in the original packages in which they were imported. You know that the 5 per cent. in the cuſtom, was confined by the 8th rule, to perſons of that deſcription, and that the 6 per cent. in the exciſe, was not ſanctioned by any law, but was the unauthorized act of the commiſſioners, and given as a reward to the merchant, for paying down ready money, when he had a right to bond, whereby they ſaved themſelves the trouble of keeping accounts. This alſo was confined to wholeſale merchants, becauſe they only were entitled to bond the duties.

The real duty therefore on unrated goods, was ten per cent; it was the only duty enacted in the laws, and was actually paid from the days of Cromwell, except by thoſe of the claſs I have deſcribed. If you want further proof of this, read the act of 1783, under which the duties, as you ſay, came to be ten per cent.; it adds no increaſe of duty, it recites no duty, it only ſays the *exiſting* duties ſhall be paid in ready money without diſcount, or allowance by all importers; ſo that in every legal interpretation, the exiſting duties on unrated goods in May, 1782, were 10 per cent. cuſtom and exciſe, and $\frac{1}{2}$ per cent. impoſt, exactly what they were, and what you allow them to have been in 1785;† and I have the authority of the bill you ſo often quote, for this aſſertion; it would not have referred to articles being importable in May, 1782, at $10\frac{1}{2}$ per cent. if no ſuch duty exiſted then; nay further, I have your own authority, for you ſtate, you were one of the perſons appointed to bring it in, and if you had a doubt that the duty was not $10\frac{1}{2}$ but only 9l. 9s., you would have corrected the draft, and amended the error.

† The trifling difference in favour of wholeſale merchants, who paid 9s. 6d. inſtead of 10s. or $\frac{1}{2}$ per cent. import duty, is hardly worth mentioning.

You cannot but recollect too, that the reference in the bill to a time prior to 1785, aroſe ſolely from an ingenious device, ſtruck out in England, to avoid the duty of 6d. a yard on callico, which firſt appeared in the money bill of 1783. I call it an ingenious device, and perhaps it would have been a nugatory one, if it ſhould have appeared, that Callico was ſubject to that duty, as the law ſtood at the time; but be that as it is may, we will ſuppoſe, the caſe was not ſo, and that under the bill, Callico would have been freed from it; ſtill it went to Callico only; but the duty remained on Muſlin, on which it had exiſted by expreſs words, for years prior to that time; how then can you ſupport your aſſertion, that the bill reduced the duties on Cotton in general, to 9½ per cent. when it did not affect the 6d. per yard on muſlin; when in fact it left all the muſlin duties as they were, from 30 to 40 per cent. or more? And on what ground will you juſtify the reducing them now, to 10 per cent. and ſaying that your ſyſtem, which does ſo, is as beneficial to the manufacture as his, or to uſe your own phraſe, that the manufactures of the country are not likely *to ſuffer* more from it, than from his?

I cannot help obſerving on this word *ſuffer*; before you went into the detail, you talked of benefit and advantages, but as you advanced in it, you could not help being led into doubts, until at laſt the impreſſion of the manufactures ſuffering from it, gradually laid hold of your mind, and the word *ſuffer*, naturally and unwarily eſcaped you.

I have now almoſt cloſed my obſervations; one or two however remain, particularly on your making a per centage duty, the principle of your preſent ſyſtem. It was not recurred

curred to in the propoſitions of 1785, which wiſely intended to preſerve the ſtatu quo as far as could be, in the nature as well as the amount of the Iriſh duties. Innovations in the mode of charging duties, changing them from ſpecific ſums on each article, to ad valorem calculations, ſhould be avoided between friendly ſtates, and much more between ſiſter kingdoms. Every alteration creates a new feeling of taxation, and almoſt always is attended with ſome new inconvenience. Your rate is ten per cent. a ſum which by your own account never exiſted here; and it happens unfortunately, that 10 per cent was alſo the general rate in the treaty between Great Britain and France. It was choſen there, becauſe it was the amount generally given for inſurance on ſmuggling, and its intended effect was, to transfer the inſurance received by the ſmuggler, into the coffers of the ſtate; but here no ſuch motive exiſts, and it has rather an inauſpicious appearance, that when you choſe to invent a new mode and a new rate of duty, for a ſettlement between two kingdoms in cloſeſt connexion, and members of one empire, you ſhould have adopted the mode and rate which regulated the treaty, between that empire and its habitual enemy.

In regard further to your reaſons for lowering the exiſting ad valorem duties from 12l. 14s. 1d. to 10 per cent; you ſay* "the difference of 2l. 14s. 1d. ariſes from three impoſts laid on expreſsly for the purpoſe of raiſing revenue and not as protecting duties; inſinuating thereby, that whatever propriety there may be, in retaining the general 10 per cent. as a protection, theſe three duties are revenue and not trade duties." I migh anſwer by ſaying, that the whole 10 per cent. was a revenue, not a trade duty; that all the duties of cuſtoms and exciſe were impoſed with a view to revenue only,

* Page 12.

only, though many of them have become in the proceſs of time, to be protection to manufactures, but it matters not to the manufacturer, what the object of the legiſlature was in the duty, if it ſerves him as a protection. The argument is a curious one, which ſays, they are duties of revenue, and then objects to them, as being protecting duties. You know they cannot be both; for if they produce revenue, the import is not prevented, and there is no protection; whereas, if they prove protectors, they ſtop import, and the revenue fails; but in acknowledging that they are impoſed for revenue, you remove an objection, which ſome perſons made, that the continuing them might appear hoſtile to Britain; it is of moment to remove ſuch an objection, and you do it completely by ſtating, that their object was revenue only.

Let us now conſider the additional motive, which their being revenue duties merely, affords for our continuing them; they raiſe an income, which does not affect any Iriſh manufacture; ſo far they are advantageous; but remove them, and you muſt ſubſtitute other taxes, taxes which muſt be raiſed within the kingdom; poſſibly on windows, on ſoap, candles, or by increaſe of other exciſes; and to borrow your own expreſſions †, "taxes ſo raiſed, no matter on what articles, neceſſarily pervade the whole manufactures of a country, and bring them dearer to market in proportion to the additional tax impoſed on the men, who make them; for inſtance the weaver of linen wears coat, waiſtcoat, breeches and ſtockings, and his wife and family muſt be dreſſed; if then you make him pay new taxes, out of the earnings which he uſed to apply to thoſe purpoſes, he muſt obtain their amount by increaſing the price of his own fabric, and he muſt therefore charge a higher ſum for his

† Page 23.

his linen, and the man who buys his linen muſt bring that back by charging, what he ſells at an advanced price, and ſo it goes through all manufactures." Nothing is more true, and therefore the removing duties, not attended with theſe bad effects, is highly impolitic; and this obvious concluſion follows, from the whole, that if theſe duties produce revenue, they ought to be preſerved, as they don't injure manufacture, and if they operate as protecting duties, they ought alſo to be preſerved on account of their protection; ſo that in either caſe, they ought to be preſerved, and the propoſition, which removes or leſſens them, muſt be injurious.

I ſhall notice one other inference drawn by you, from theſe duties; "thoſe who approved of the propoſition in 1785, when they were only 10½ per cent. ought not to complain of their being reduced to 10 per cent. now." I anſwer, the principle at that time, was to retain the duties *then* exiſting, and if the ſame principle be adopted now, as you ſay it is, it ſhould go now to retain the duties, that *now* exiſt; the principle is a ſound one, for if by any conſideration, a manufacturer gains a protection, and you remove that protection, you give him a check, and leave him in a much worſe ſituation, than if the duty which gives the protection, had never been impoſed.

Here let me obſerve to you, that you ſeem to make a jumble between Britiſh and Iriſh money, in the per centage, when you ſay the duty exiſting is in no inſtance 12l. 14s. 1d. Britiſh. It ſignifies not what coin or what currency you reckon a per centage in; it is ſtill the ſame proportion of the whole, and whether you pay 10 per cent. on a hundred pounds worth of cotton in Britiſh currency or in Iriſh, or

ten

ten guineas for every one hundred guineas worth, you ſtill pay the ſame rate of duty.

Upon the whole then of the compariſon between your propoſitions now, and thoſe of 1785, the reſpective merits of which your pamphlet has put in iſſue between you and the Speaker, his of 1785 clearly have the preference; and whether we conſider the two ſyſtems in the four general points of view in which I have compared them, or in the detail of cotton, ſilk, brewery, ſugars, and encouragement of colonial intercourſe, through which I have followed you; every man who will exerciſe his reaſon, muſt ſee, that the one of 1785 was more advantageous to this kingdom than yours, and that yours is injurious in many inſtances, his is not.

But there is a further point in which you have omitted to compare them, the *ſecurity* of a continuance of the benefits they offer, be they great or ſmall.

The bill which you give him the credit of having ſeconded, in 1785, cloſes with the following paragraphs:

And whereas no law made by the preſent Parliament can limit or reſtrain the free and unqueſtioned exerciſe or diſcretion of any ſucceeding Parliaments, who muſt be competent, equally as is the preſent, to every act of legiſlation whatevor: And whereas the continuance of the preſent ſettlement muſt depend on the due obſervance in both kingdoms of the ſeveral matters herein declared to be fundamental and eſſential conditions thereof, according to their true intent, ſpirit and meaning.

Be it declared, that the continuance of the preſent ſettlement, and the duration of this act, and of every thing herein contain-

ed,

ed, ſhall depend upon the due obſervance in the kingdom of Great Britain of the ſeveral matters herein declared to be fundamental and eſſential conditions of the ſaid ſettlement, according to the true intent, meaning and ſpirit thereof.

Provided, nevertheleſs, that all the ſaid fundamental and eſſential conditions ſhall in all times be held and deemed to be, and to have been duly obſerved in the kingdom of Great Britain, unleſs it ſhall have been expreſsly declared by a joint addreſs of both Houſes of Parliament of this kingdom to his Majeſty, that the ſame have not been duly obſerved.

By theſe proviſions, both the contracting parties were to continue, and the ſecurity reſted as it ought to do, on the mutual and due obſervance of all the articles; but now you annihilate the party who contracts for us, and you leave us without redreſs, if there ſhould be a neglect or infringement of that due obſervance.

There, the two houſes of Parliament remained to apply to the joint executive, and the third and common branch of each legiſlature; here you extinguiſh the Iriſh Parliament, and with it all power of application from them or, from the people to them, as their truſtee and contracting party.

There, we declared unequivocally, that no law made by the then Parliament could limit or reſtrain the free and unqueſtioned exerciſe or diſcretion of any ſucceeding Parliaments, who muſt be competent equally as that one, to every act of legiſlation; here, you are forced to recur to the very oppoſite of this declaration, and offer us as a ſecurity, your aſſertion, that this Parliament can bind all ſucceſſive ones,

and

and that therefore the articles it agrees to, can never be altered by any Parliament whatever.

If this aſſertion be founded, what a dreadful ſituation does it hold forth? One that is irrevocable, and without the power of retreat, ſhould the meaſure diſappoint your hopes: whereas a power of alteration, or correction, or even of total retreat was reſerved in 1785, by retaining the contracting parties.

I have now finiſhed my obſervations on your pamphlet, and this reflection naturally ariſes—it was written in ſupport of the Union, but whether your poſitions, ſtatements, and inferences be well or ill founded, what has a legiſlative Union to ſay to them? Every thing you propoſe, may be done without a united Parliament; and you ſeem to think ſo, for you have moved the meaſure to be enacted by your own ſeparate legiſlature, and your ſpeech acknowledges its complete power.

I agree with thoſe, who think the Union a moſt fatal meaſure, and I lament that your propoſitions add to all its numerous evils, the more than probable ruin of many manufactures; ſome of them, ſuch as are highly valuable, not only in giving employment to induſtry, and retaining Iriſh money to increaſe Iriſh wealth, but in the more enlarged view of promoting a direct intercourſe with the colonies—an intercourſe, which muſt encourage our exports, and conſequently involves the eſſential intereſts of our great ſtaple, the linen. In this reſpect, the cottons and ſugars ought moſt particularly to be cheriſhed and preſerved, yet with heartfelt ſorrow we hear the demolition of both not only foretold, but in a manner avowed.

If,

If, contrary to all ideas hitherto entertained, this be deſirable; if it be even unavoidable from any circumſtauces of the times, why join all the evils of a Legiſlative Union with it? If our own Parliament be competent to enact the demolition of either or of both before a Union, in order that a Union ſhould follow, it is equally competent to enact them, though a Union ſhould not follow.

That it may not follow, is the fervent and anxious prayer of the perſon who now addreſſes you! He avows himſelf the Speaker's friend, he is Mr. Beresford's alſo, and he feels much regret, that the Speaker's ſentiments and thoſe which you attribute to Mr. Beresford, and which of courſe carry much weight, are ſo oppoſite on a queſtion of ſuch vital importance. His coincides entirely with the Speaker's, and he has therefore put theſe lines haſtily together to defend them from that weight operating upon the minds of thoſe, who may read your pamphlet without due examination; and he truſts that in ſo doing, he has not let a ſentiment eſcape his pen, which can appear in the ſlighteſt degree contrary to the ſincere perſonal regard he entertains for Mr. Beresford, and the high reſpect he has for his knowledge and experience; ſuch a ſentiment would be againſt his feelings and his intentions.

THE END.

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